

RETURNS
OF
LOCAL TAXATION IN IRELAND
FOR THE
YEAR 1917-1918

COLLECTED AND COMPILED BY DESIRE OF
HIS EXCELLENCY THE LORD LIEUTENANT,

BY
The Local Government Board for Ireland

(Including Summaries of the Returns of the Receipts and Payments of County Councils and Urban and Rural District Councils, referred to in Article 20 (5) of the Schedule to the Local Government (Application of Enactments) Order, 1898).

Presented to Parliament by Command of His Majesty.



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INTRODUCTORY AND EXPLANATORY OBSERVATIONS ON THE RETURNS OF LOCAL TAXATION IN IRELAND IN 1917-1918.

The Local Government Board for Ireland have again, by desire of His Excellency the Lord Lieutenant, collected the Returns, and compiled summaries of them for publication. The detailed appendices, as stated in the Returns for the year 1914-15, which were published with previous Returns are not published on this occasion either in view of the economy rendered necessary by the War.

The receipts for the purposes of local government in Ireland during the financial year mentioned above, excluding loans, and grants provided by Statute, and other grants from Government sources, and making the necessary deductions for duplicate entries in the local accounts from which the Returns have been prepared amounted to £5,835,450, an increase of £279,083, as compared with the preceding year, and an increase of £1,450,206, as compared with the year 1907-08, which is equivalent to about 33.1 per cent. of an increase for the decade.

Of this amount 75 per cent. was raised directly by rates assessed on lands, buildings, &c., 9 per cent. was derived from tolls, fees, stamps, and dues, 7 per cent. came from rents of property in lands, houses, &c., while the remaining 9 per cent. was made up of various miscellaneous items of local income charged as other receipts; these proportions being practically identical from year to year.

The table on page 4 gives the amount received from each of these sources—£4,356,551 as rates, £539,561 as tolls, &c., £384,435 as rents, and £554,903 as other receipts, and it may be observed that compared with the preceding year there was an increase in rates of £220,538, in rents of £23,370, and in other receipts of £31,858, while there was a decrease of £6,713 in tolls, &c. The chief increase was in poor rate, £314,806, while the increase in other rates was £719, but there was a decrease of £95,047 in municipal rates. The net increase under these heads amounted, therefore, to £220,538, and it may be seen by column 3 of the table on page 7 that with the exception of the year 1911-1912 there were increases under the head of rates year after year for a long period. The rents derived from property, however, continue to increase, but this fact is mainly attributable to the great improvement made in connection with the housing of the working classes in urban and rural districts. The increase in the receipts from tolls, &c., does not call for any special notice.

The total of the four branches of local revenue, the sum first mentioned above, is regarded as the amount of the local taxation of the year, but it is to be noted that, unlike rates, the taxes known as tolls, fees, stamps, and dues are restricted in range of operation, and to a great extent represent payment for value received, while the income arising from rents, and from other receipts, is not the produce of any tax or rate, but is dealt with as such in its application to expenditure. Moreover, with regard to "other receipts" it will be seen hereafter that there are included under this head the profits of certain reproductive undertakings* in the hands of some of the local bodies, representing 3.3 per cent. of the total net revenue of the year.

The amount produced by rates, in which is included about £118,248 raised in respect of water supplied for domestic and other private purposes (2.7 per cent. of the whole amount so produced),† represents an average of 5s. 4½d. in the pound on the rateable valuation of Ireland at the beginning of the year, and an average of £1 6s. 1d. per head of the population (4,387,000), as estimated at the middle of the year.

A net sum of £4,857,343 obtained from local sources, including rates to the amount of £4,289,577, was applied towards the expenditure of counties and towns during the year. This was supplemented by payments made from the Local Taxation (Ireland) Account to the extent of £1,317,546, and by further sums shown in the accounts to have been obtained from the Imperial exchequer and other Government sources, amounting to £148,006, so that of the total net revenue of county and town authorities 77 per cent. came from local sources, and 23 per cent. from grants. On an average the grants were equivalent to 1s. 9½d. per pound of rateable value, and to 6s. 9d. per head of estimated population as given above. The Agricultural Grant paid to county councils amounted to £387,337, and is equal to nearly 18 per cent. of their whole revenue for the year.

The net expenditure from revenue during the year, as may be seen from the table on pages 8 and 9, amounted to £8,947,368, or excluding electric lighting, gas, and tramway undertakings in the hands of municipal authorities it was £7,618,479,‡ of which a sum of £1,312,630, or 17.2 per cent. was applied to the discharge of borrowed moneys and the payment of interest and dividends on such moneys. Besides, it will be observed from a further table on pages 10 and 11 that additional expenditure amounting to £287,904 was defrayed from loans and stock, of which £109,777 was incurred in connection with schemes for the housing of the working classes in towns, and for providing labourers' cottages in rural districts, while sums amounting to £44,138 were expended in connection with the three undertakings mentioned above.

The local indebtedness on account of loans and stock at the close of the year amounted, as may be seen by a summary table on page 27, to £25,778,911. Of this £10,839,385 appertained to municipal authorities, being an increase of £9,172,143 since 1878, the year in which the first of the existing code of Irish public health statutes was enacted. The municipal indebtedness includes £1,613,281 for water supplies, £3,132,842 for purposes of lighting, £1,066,767 for sewerage, and £1,635,649 in respect of schemes for the housing of the working classes, while for housing schemes in rural districts the indebtedness stood at £7,269,832.

The amount standing to the credit of sinking funds applicable to the discharge of the portion of the local indebtedness which is repayable by such means, was £2,556,442 at the close of the year.

* See pages 4 and 5.

† See page 5.

‡ See note at foot of pages 8 and 9.

LOCAL TAXATION.

SUMMARY TABLE SHOWING THE NET AMOUNT OF RATES AND OTHER LOCAL REVENUE APPLIED AS LOCAL TAXATION IN THE YEAR ENDED 31st OF MARCH, 1918

FISCAL YEAR, &c.	Rates paid on land, buildings, &c.				Tolls, fees, stamps, and dues.	Rents from property in hotels, houses, &c.*	Other receipts.	Total.
	Poor rates.	Municipal rates.	Other rates.	Total of foregoing.				
1	2	3	4	5	6	7	8	9
County Councils ...	2,428,873	—	—	2,428,873	—	1,750	59,158	2,489,781
Urban District Councils:—								
County Boroughs ...	349,792	896,072	—	1,245,864	38,701	103,835	208,030	1,597,811
Non-County Boroughs ...	15,380	24,809	—	40,189	1,588	11,637	7,715	61,149
Towns under Special Acts ...	97,040	157,946	—	254,986	3,165	31,792	21,840	311,723
Towns under Act of 1854 ...	130,431	184,320	—	314,751	9,696	32,583	41,160	398,370
Commissioners of Towns not Urban Districts	—	3,954	—	3,954	1,908	2,508	497	8,362
Belfast City and District Water Commissioners	—	—	65,672	65,672	—	—	72,508	138,180
Ratland Square tax (Dublin) ...	—	—	302	302	—	—	235	537
Receipts additional to Dublin Metropolitan Police Rate†	—	—	—	—	7,796	—	—	7,796
Poor Law Union Fund, receipts other than rates, sales of farm produce and repayment of relief	—	—	—	—	—	3,896	14,376	18,271
Rural District Fund, receipts other than rates	—	—	—	—	2,406	146,883	20,962	170,251
Lunatic Asylum Fund, receipts other than rates and from paying patients and private lodgings	—	—	—	—	—	—	28,728	28,728
Joint Boards, receipts other than rates	—	—	—	—	891	23	2,561	3,475
Port Sanitary Authorities, receipts other than rates	—	—	—	—	—	—	36	36
Peity Sessions stamps and Crown fines	—	—	—	—	41,379	—	752	42,131
Dogs Licence duty ...	—	—	—	—	52,486	—	416	52,902
Harbour bodies ...	—	—	‡1,200	‡1,200	367,580	40,503	81,140	409,323
Inland navigation trustees, &c.	—	—	—	—	2,440	—	3,793	6,233
Light dues and fees under Merchant Shipping Act	—	—	—	—	10,234	—	—	10,234
Total {								
Year 1917-18 ...	3,021,076	1,967,701	67,174	4,355,951	539,961	384,435	554,903	5,335,450
Year 1916-17 ...	2,706,810	1,382,748	66,435	4,155,993	546,374	351,065	533,015	5,086,287
Increase ...	314,266	—	710	220,538	—	33,370	31,888	279,036
Decrease ...	—	95,047	—	—	6,713	—	—	—

Of the amount of other receipts in the above table (£554,903) £373,779 appertained to town authorities and rural district councils, the Belfast Water Commissioners and the Portadown and Banbridge Joint Waterworks Board, of which a sum of about £191,714, 33 per cent. of the total receipts of the year, was derived from the profits of undertakings in the hands of these authorities. A further portion of other receipts amounting to £77,571 was received in respect of Government property. These profits and receipts are referred to in the following paragraphs (a) and (b).

* The sums paid to county and town authorities as "way leave" by tramway companies are included in this column.

† The amount of the rate levied in aid of the cost of the Dublin police force is included in the sums given above as poor rates except in the case of the Non-County Boroughs. See further as to this rate on page 20.

‡ This sum is the produce of the Bray harbour rate.

(a) UNDERTAKINGS IN THE HANDS OF LOCAL BODIES.

Gas and Electric Light.

The income derived from the gas, electric light, or other undertaking in the hands of a town authority is shown in part I. of a table on page 18, but only profits on the year's transactions which have been applied towards municipal expenditure are included under the head of other receipts in the table on the preceding page. The total amount of the profits on lighting undertakings so applied in the year 1917-18 is £21,308, of which £16,908 appertained to gas and £4,400 to electric light. Excluding these two sums the net ordinary expenditure, including charges in respect of borrowed money, of these undertakings amounted to £658,499 and £331,286, respectively, as may be seen in the table at pages 8 and 9, while the receipts amounted to £671,160 and £359,729, respectively.

Water.

The receipts connected with water undertakings in the hands of local bodies are twofold,—those produced by rates assessed on valuation, and those arising from sales of water, water rents, &c. The amount of the latter included in the other receipts of 1917-18, is £170,406. As previously stated,* the sums produced by public and domestic water rates are included in the amount given as rates in the table on the preceding page, but as they are not always shown separately in the local accounts, it is not possible to determine with strict accuracy the amount produced by each such rate. From a careful estimate, however, it appears that of their total produce, viz., £224,884, a sum of £113,246 was for water supplied for domestic and other private purposes, being 2·7 per cent. of the total amount raised as rates during the year.

Tramways.

The tramway system in Belfast became the property of the Corporation of that city by purchase as from the 1st of January, 1905,—this being the only case in Ireland in which such an undertaking is managed by a local authority. The receipts from revenue amounted to £357,613, and the expenditure to £339,099, while there was no expenditure from capital.

(b) BOUNTY IN LIEU OF RATES ON GOVERNMENT PROPERTY.

The contributions† annually made by the Treasury to the local taxing authorities as bounty in lieu of rates on Government property are included in other receipts,—not having been raised locally as rates. The amount of such contributions in the accounts of the local bodies for 1917-18, is £77,571, of which town authorities received £63,261, and county authorities, £14,310.

* See page 2.

† The first contributions were made in respect of the year ended March, 1875. The valuation of Government property is not included in the valuations given in these returns.

TABLE showing the SUMS PAID from the Local Taxation (Ireland) Account in aid of LOCAL RATES during the year ended the 31st of March, 1918. (See notes at foot.)

	To County Councils.	To County Borough Councils.	To Urban Councils.	To Board of Works and Irish Land Commission in discharge of loans for Labourers Act purposes.	TOTAL.		
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
ESTATE DUTY GRANT (Probate Duties (Ireland) and Ireland) Act, 1898, and Finance Act, 1894, Sec. (10). To Councils as Road Authorities	111,984 2 1½	22,800 8 2	8,946 17 0½	—	143,731 7 5		
On behalf of Boards of Guardians	151,465 8 2	14,089 6 9	—	—	165,554 16 11		
						394,284 2 6	
EXCHEQUER CONTRIBUTION (Purchase of Land (Ireland) Act, 1901)* On behalf of Rural Districts To the County Boroughs ..	—	3,168 8 11	—	32,390 9 11	32,390 9 11		
					3,168 8 11		35,558 10 10
PAYMENTS UNDER THE LOCAL GOVERNMENT (IRELAND) ACTS, 1898 and 1902. Act of 1898, Sec. 55—(1) (2)— Agricultural Grant	727,397 8 8	727 12 8	—	—	728,125 0 0		
Act of 1898, Sec. 55—(2) (a) as amended by the Act of 1902, Sec. 5 (1) and 5 (1)½— On behalf of Boards of Guardians and to the Boards of Management of the two District Schools							
One-half the salaries of Medical Officers of Dispensary Districts and of Workhouses					52,885 14 8		
One-half the salary of one Trained Nurse in each Workhouse (if employed). The salaries of Schoolmasters and Schoolmistresses in the Workhouses	47,276 8 8	5,708 2 4	—	—	5,455 17 8		
					6,324 18 2		
One-half the cost of Medicines and Medical and Surgical Appliances in Dispensary Districts and Workhouses					15,166 19 11		
					74,805 7 9½		
Act of 1898, Sec. 55—(2) (b) as amended by the Act of 1902, Sec. 5 (1)½— One-half the salaries of Sanitary Officers in Rural Districts	6,163 3 2	—	—	—	9,163 3 2		
One-half the salaries of Sanitary Officers in Urban Districts	—	4,412 1 2	2,410 17 11	—	6,822 18 1		
					16,987 9 3		
Act of 1898, Sec. 55—(2) (c)— In respect of the accommodation and remuneration of locum tenens	148,328 16 10	33,542 7 2	—	—	181,871 4 1		
Act of 1898, Sec. 55—(4) and Act of 1902, Sec. 5 (1)½— In aid of guarantees for Railway and Harbour Companies	14,769 8 6	—	727 18 16	—	15,496 8 4		
Motor Car Licence Duties (Finance) (1906-07) Act, 1904, Sec. 59	1,066 9 6	221 8 6	—	—	1,287 19 4		
Total ..	1,596,111 1 4½	95,449 17 10	15,075 11 9½	32,390 9 11		1,739,026 7 11	

* The Exchequer contribution is £60,000 a year, but a sum of £6,900 is assigned for the purposes of the Labourers Act, by Section 13 of the Labourers (Ireland) Act, 1895. A sum of £1,551 lbs. 10s., however, was paid to the Irish Land Commission out of the amount balance of the residue of the Contribution which had accrued due at the commencement of the Act mentioned.

† This sum is paid to the County Borough of Dublin pursuant to Section 56 of the Local Government (Ireland) Act, 1898, in consequence of the extension of the area of the borough by the Act 53 and 54 Vic. ch. cxxvii.

‡ Of this amount a sum of £619 ls. 10s. was paid to the Boards of Management of the two District Schools.

The following deductions were made during the financial year 1917-18 from sums payable from the Local Taxation Account in pursuance of Orders of His Excellency the Lord Lieutenant under Section 20 (2) of the Local Government (Ireland) Act, 1898, but as the sums so deducted were applied to discharge expenses directly incurred by the local bodies concerned, they are included in the amounts given above:—

	£ s. d.
Council of Dublin County Borough (non-payment of Polling Tax, £25,500 ls. 1½d., as referred to on page 28; and non-payment of cesses due for re-valuation, £2,032 (2s. 9d.)	27,532 15 1½
Council of Belfast County Borough (non-payment of cost of extra Police)	50,035 14 8
Council of Cork County Borough (non-payment of cost of extra Police)	10 8 9
Council of Limerick County Borough (non-payment of cost of extra Police)	88 7 2
Council of Roscommon County (non-payment of cost of extra Police)	261 3 5
Corporation of Sligo Borough (non-payment of expenses advanced by the Inspector-General of the Royal Irish Constabulary under the provisions of section 26 of the Sale of Food and Drugs Act, 1874)	8 12 8
Council of Wexford County Borough (non-payment of cost of extra Police)	8 8 7

The following sums, additional to those given in the preceding table, appear by the accounts to have been received from Parliamentary grant or other Imperial tax during the period dealt with in these Returns:—

CONTRIBUTIONS IN AID OF GUARANTEES FOR RAILWAYS AND HARBOURS	£
OTHER GRANTS AND PAYMENTS TO COUNTY COUNCILS	42,841
GRANTS TO RURAL DISTRICT COUNCILS	50
REVENUE BY COMMITTEES OF LUNATIC ASYLUM DISTRICTS OF RECEIPTS OF CRIMINAL LUNATICS	11,587
HARBOURS UNDER COMMISSIONERS OF PUBLIC WORKS	11,668
GRANTS AND PAYMENTS MADE TO HARBOUR AUTHORITIES OTHER THAN THE FOREGOING	41,887
NATHANIELS UNDER COMMISSIONERS OF PUBLIC WORKS	134
GRANTS FROM THE TREASURY, THE LOCAL GOVERNMENT BOARD, THE DEPARTMENT OF TECHNICAL INSTRUCTIONS, COMMISSIONERS OF NATIONAL EDUCATION, &c., TO TOWN AUTHORITIES	78,443
FROM PATRATHER-GENERAL FOR EXPENSES OF PROSECUTORS AND WITNESSES IN COUNTY BOARDS	1,893
PAYMENTS FROM THE IRISH HOUSING FUND TO TOWN AUTHORITIES	5,504
TOTAL	£214,212

IN ADDITION TO THE ABOVE THE LOCAL GOVERNMENT BOARD PAID FROM THE LANDOWNER'S COVERAGE FUND SUMS AMOUNTING TO £52,402 TO THE IRISH LAND COMMISSIONER IN REDEMPTION OF LOANS OBTAINED BY RURAL DISTRICT COUNCILS UNDER THE LANDOWNER ACT.

TABLE SHOWING THE NET AMOUNT APPLIED AS LOCAL TAXATION IN EACH YEAR FROM 1898 TO 1918, AND THE RATEABLE VALUATION OF IRELAND, EXCLUSIVE OF GOVERNMENT PROPERTY.

Year.	County, City and Urban Poor Rate for 1928, therefore Forward Poor Rate in Counties and Urban Districts.	Municipal rates, Belfast water rate, Rutland Square tax (Dublin), &c.	Total of foregoing.	Tolls, fees, stamps, and dues.	Other receipts.	Total amount applied as local taxation.	Increase on amount in preceding year.	Decrease on amount in preceding year.	Rateable valuation of Ireland.
1	2	3	4	5	6	7	8	9	
	£	£	£	£	£	£	£	£	£
1898 ...	2,462,307	707,604	3,169,911	503,471	411,249	4,118,562	138,425	—	14,647,682
1899-1900	2,674,828	811,103	3,485,931	504,894	513,792	4,504,617	—	209,544	14,851,607
1900-1901	2,660,194	821,898	3,482,092	494,210	498,073	4,474,365	—	31,032	14,982,639
1901-1902	2,669,230	831,400	3,500,630	478,490	473,395	4,452,515	—	101,566	15,084,205
1902-1903	2,610,030	826,418	3,436,448	488,122	496,583	4,431,113	157,944	—	15,242,119
1903-1904	2,614,030	973,770	3,587,800	497,458	533,436	4,618,674	187,561	—	15,429,780
1904-1905	1,800,274	1,047,487	2,847,761	510,064	550,468	4,911,303	—	38,197	15,467,977
1905-1906	1,900,966	1,039,282	2,940,248	517,634	573,108	4,110,980	97,587	—	15,468,964
1906-1907	2,031,341	1,081,180	3,112,521	519,318	582,586	4,280,725	169,744	—	15,638,708
1907-1908	2,031,341	1,080,241	3,111,582	528,518	680,806	4,392,144	156,474	—	15,795,182
1908-1909	2,137,828	1,143,624	3,281,452	533,416	604,814	4,419,782	24,336	—	15,820,518
1909-1910	2,278,141	1,174,272	3,452,413	547,280	684,660	4,634,663	214,901	—	15,935,419
1910-1911	2,364,096	1,182,628	3,546,724	554,327	678,017	4,729,068	94,405	—	16,030,487
1911-1912	2,380,787	1,180,483	3,561,270	661,159	701,110	4,723,490	3,212	—	16,131,979
1912-1913	2,384,601	1,179,034	3,563,635	555,964	721,694	4,741,023	17,533	—	16,149,512
1913-1914	2,392,469	1,224,364	3,616,833	564,489	729,939	4,924,501	188,478	—	16,337,990
1914-1915	2,410,027	1,268,104	3,678,131	561,586	802,711	5,038,468	113,967	—	16,451,957
1915-1916	2,590,884	1,285,010	3,875,894	541,973	716,538	5,264,423	225,955	—	16,677,912
1916-1917	2,706,130	1,429,308	4,135,438	546,274	874,080	5,555,892	291,469	—	16,969,379
1917-1918	3,031,676	1,384,875	4,416,551	520,161	920,238	5,824,953	269,061	—	17,138,479

For the years included in this table the average amount of the Belfast water rate included in column 2 was £55,805, and of the Rutland Square tax (Dublin) £305.

The valuation in force at the time the rates, of which the produce is given in col. 3, were assessed was, in each case, that for the preceding year, the valuation last given being that as at 1st March, 1918.

TABLE showing the details of the net expenditure from Revenue of Local Authorities.

Local Authorities.	Education.			Reformatories and industrial schools.	Electric lighting other than public lighting, including payments in respect of borrowed money.	Gasworks, including payments in respect of borrowed money.	Harbours, docks, piers, quays, (exclusive of pilotage expenses), and inland navigation.	Roads, bridges, &c., exclusive of payments in respect of borrowed money.	Lunatic asylums.	Totals.
	University.	Expenses connected with compulsory education.	Technical.							
	£	£	£	£	£	£	£	£	£	£
County Councils ...	17,038	8,477	43,718	22,477	-	-	-	975,528	-	4,42
County Boroughs ...	4,443	18,317	57,489	23,882	281,570	514,950	-	94,089	-	25,02
Non-County Boroughs	-	238	491	-	-	21,901	-	5,385	-	-
Towns under Special Acts	-	1,028	3,339	-	29,024	10,950	-	15,993	-	-
Towns under the Act of 1854, Urban	-	2,067	4,327	-	9,468	111,182	-	41,727	-	-
Towns under the Act of 1854, not Urban	-	79	-	-	-	-	-	319	-	-
Rural District Councils	-	-	-	-	-	-	-	-	-	-
Water Commissioners	-	-	-	-	-	-	-	-	-	-
Dublin Metropolitan Police	-	-	-	-	-	-	-	-	-	52,38
Ratland Square (Dublin) Commissioners	-	-	-	-	-	-	141	-	-	-
Port and Docks Board, Dublin	-	-	-	-	-	-	-	-	-	-
Joint Drainage Boards	-	-	-	-	-	-	-	-	-	-
Joint Waterworks Board	-	-	-	-	-	-	-	-	-	-
Joint Board for Cleansing Somersham	-	-	-	-	-	-	-	-	-	-
Joint Hospital Boards	-	-	-	-	-	-	-	-	-	-
Joint Burial Boards	-	-	-	-	-	-	-	-	-	-
Port Sanitary Authorities	-	-	-	-	-	-	-	-	-	-
Port Sanctions Stamps and Crown fines (application thereof)	-	-	-	-	-	-	-	-	-	-
Dogs Licence Duty (application thereof)	-	-	-	-	-	-	-	-	-	-
Harbour and Pier Authorities	-	-	-	-	-	-	357,502	-	-	-
Inland Navigations	-	-	-	-	-	-	8,325	-	-	-
Repayments to Commissioners of Public Works by Drainage Boards	-	-	-	-	-	-	-	-	-	-
Boards of Guardians	-	443	-	-	-	-	-	-	3,295	-
Committees of Lunatic Asylums	-	-	-	-	-	-	-	-	794,300	-
TOTAL {	1913	51,481	30,647	106,712	51,440	231,289	853,499	1,133,019	795,595	80,00
	1917	20,425	21,861	120,128	50,270	323,559	523,975	1,028,379	697,768	81,87
Increase ...	1,058	9,048	-	11,170	-	93,432	18,274	80,740	86,827	1,28
Decrease ...	-	-	10,413	-	4,370	-	-	-	-	-

* Excluding electric lighting, gas, and tramway undertakings in the hands of municipal authorities which with £5,114,500 for the year 1913

classified according to purposes, during the year 1917-1918.

Year ended	Improvements of towns by building, &c.	Sewerage and other sanitary objects.	Tramways (including payments in respect of borrowed money), and light railways.	Water-works.	Street cleansing.	Public lighting.	Hospitals, Medical Charities, and treatment of tuberculosis.	Other works and purposes.	Payments in respect of money borrowed for purposes other than gasworks, electric lighting undertakings, and tramways.			Total expenditure.
									Princi- pal.	Interest and dividends.	Pay- ments to sinking fund.	
£	£	£	£	£	£	£	£	£	£	£	£	£
-	-	-	39,294	-	-	-	97,439	662,156	117,321	16,161	-	1,914,679
-	4,754	193,491	340,270	63,219	111,457	61,765	93,747	338,833	28,272	173,692	89,117	2,519,921
-	922	1,979	-	3,927	3,123	2,359	-	14,359	6,917	5,714	481	66,691
-	417	10,322	-	7,862	12,548	16,891	647	65,878	11,218	36,470	10,639	265,224
-	2,039	14,443	-	17,504	16,868	15,734	11	79,974	36,301	45,115	3,723	693,069
-	28	-	-	-	821	2,191	-	3,975	577	1,493	-	9,341
-	-	42,662	-	-	-	-	-	166,627	106,641	225,569	-	547,839
-	-	-	-	28,521	-	-	-	-	76,286	66,743	26,369	151,356
-	-	-	-	-	-	-	-	-	-	-	-	58,306
-	-	-	-	-	-	89	-	33	-	-	-	173
-	-	-	-	-	-	-	-	-	-	-	-	141
-	-	6,374	-	-	-	-	-	-	-	4,463	2,415	16,232
-	-	-	-	1,934	-	-	-	-	-	3,139	220	4,914
-	-	-	-	-	-	-	-	792	-	-	-	792
-	-	-	-	-	-	-	10,369	-	223	216	-	11,589
-	-	-	-	-	-	-	-	3,043	687	461	-	4,191
-	-	-	-	-	-	-	-	1,226	313	354	113	1,802
-	-	-	-	-	-	-	-	71,707	-	-	-	71,707
-	-	-	-	-	-	-	-	-	35,805	-	-	35,805
-	-	-	-	-	-	-	-	-	3,829	123,614	26,294	612,669
-	-	-	-	-	-	-	-	-	-	-	-	6,615
-	-	-	-	-	-	-	-	15,866	-	-	-	15,866
1,284,766	-	-	-	-	-	-	219,896	42,961	16,766	11,734	-	1,690,559
-	-	-	-	-	-	-	-	-	25,292	31,258	-	567,857
1,285,766	8,656	274,359	498,164	120,837	144,234	96,979	495,437	1,393,462	369,514	761,336	181,150	3,947,356*
1,171,646	7,189	217,932	380,210	112,629	143,029	94,886	382,981	1,399,698	427,678	744,329	172,957	3,365,612*
126,349	1,355	50,398	18,354	4,617	806	2,393	22,599	79,719	-	17,614	-	614,964
-	-	-	-	-	-	-	-	-	26,964	-	1,777	-

should be properly regarded as trading transactions, the total expenditure for the year 1918 amounted to £7,616,479, as compared with an estimate of £803,879.

B

TABLE showing the details of the expenditure defrayed from Loans and Stock

LOCAL AUTHORITIES.	Electric lighting other than public lighting.	Gas- works.	Harbours, docks, piers, &c.	Roads and bridges.	Lunatic asylums.	Poor relief.
	£	£	£	£	£	£
County Councils	—	—	—	32,307	—	—
County Boroughs	17,412	21,334	—	153	—	—
Non-County Boroughs ...	—	—	—	643	—	—
Towns under Special Acts ...	2,034	—	—	—	—	—
Towns under the Act of 1854, Urban	1,358	2,000	—	52	—	—
Towns under the Act of 1854, not Urban	—	—	—	—	—	—
Rural District Councils ...	—	—	—	—	—	—
Water Commissioners ...	—	—	—	—	—	—
Joint Drainage Boards ...	—	—	—	—	—	—
Joint Waterworks Board ...	—	—	—	—	—	—
Joint Board for Cleansing Fore- shore	—	—	—	—	—	—
Joint Hospital Boards ...	—	—	—	—	—	—
Joint Burial Boards ...	—	—	—	—	—	—
Port Sanitary Authorities ...	—	—	—	—	—	—
Harbour and Pier Authorities	—	—	1,245	—	—	—
Boards of Guardians ...	—	—	—	—	—	3,191
Committees of Lunatic Asylums	—	—	—	—	6,187	—
TOTAL { 1918 ...	20,804	23,334	1,245	33,155	6,187	3,191
{ 1917 ...	66,009	44,642	7,427	70,155	7,053	2,509
Increase ...	—	—	—	—	—	682
Decrease ...	45,205	21,308	6,182	37,000	866	—

of Local Authorities, classified according to purposes, during the Year 1917-1918.

Improvement of town by building, &c.	Housing of the working classes, &c.	Sewerage and other sanitary objects.	Tramways and light railways.	Water-works.	Public lighting.	Hospitals and dispensary houses.	Other works and purposes.	Total.
£	£	£	£	£	£	£	£	£
—	—	—	—	—	—	—	1,499	33,936
601	57,619	4,188	—	2,386	—	—	12,322	116,115
—	—	8	—	12	—	—	26	639
—	9,912	—	—	157	—	—	—	12,083
685	2,137	3,329	—	1,816	—	—	476	11,853
—	1,051	—	—	—	—	—	—	1,661
—	39,068	3,145	—	3,467	—	—	1,419	47,069
—	—	—	—	2,821	—	—	—	2,821
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	504	504
—	—	—	—	—	—	—	—	1,245
—	—	—	—	—	—	1,140	—	4,331
—	—	—	—	—	—	—	—	6,187
1,186	109,777	10,670	—	10,839	—	1,140	16,376	227,904
245	222,500	15,888	72	21,505	—	1,291	67,620	546,816
941	—	—	—	—	—	—	—	—
—	112,723	5,218	72	10,666	—	151	71,144	308,913

CLASSIFICATION OF LOCAL TAXATION.

The various branches of local taxation in Ireland are classified hereinafter in the following manner, and such explanatory observations as appear to be necessary are given in each case.

- I. County Taxation.
- II. Town Taxation.
- III. Taxation in districts chiefly municipal, but raised by Authorities other than municipal in some cases.
- IV. Receipts of Joint Boards.
- V. Receipts of Port Sanitary Authorities.
- VI. Taxation arising from Fees, Stamps, Fines, Dogs Licence Duty, &c.
- VII. Taxation produced by Tolls, Dues, &c.
- VIII. Receipts on account of the Mercantile Marine Fund.

I.—COUNTY TAXATION.

An administrative county, other than a county borough, comprises, as units of taxation for county purposes, a number of rural districts,* varying from three in Carlow, Longford and Louth, to eighteen in Cork, the total in the thirty-three administrative counties amounting to 210. These districts are arranged with regard to the 155 poor-law unions as follows:—One hundred and ten of the latter are confined to county limits, and of these 61 are co-extensive with rural districts, 48 include a rural district each with one or more urban districts, and 1 includes two rural districts, while 37 extend into two counties and 8 into three, 36 of the former including two rural districts each and 1 three rural districts, a total of 75, and the latter three, a total of 24.

The ordinary expenses of a county are provided for by means of a rate on each rural district, known as poor rate, which the county council is empowered to make once a year and collect in equal half-yearly moieties. The sums raised by this rate form portion of the fund from which all county expenditure is defrayed, including payment of the moneys required to meet the demands of boards of guardians for poor law purposes including relief under the Medical Charities Act, councils of rural districts for general expenses in connection with public health, and the committees of 22 of the 23 asylum districts for the accommodation and maintenance of lunatic poor.

For expenses other than the foregoing, *i.e.*, payments in connection with charges for sewerage, water supply, or other public health undertaking, guarantees for railways, harbours, &c., compensation for criminal injuries and the cost of extra police, all of which are known as separate charges, special rating areas are prescribed, and the sums required for these purposes are separately estimated and raised by a separate item of the poor rate assessed on the special area in each instance. The area of charge in respect of a public health undertaking may consist of the whole, or part only, of a rural district, while in the other cases mentioned it may include the whole county, or be restricted to a portion of the county.

County Councils are also authorised to make rates for the following purposes:—By section 19 (1) of the Agriculture and Technical Instruction (Ireland) Act, 1899, they are empowered to raise by means of the poor rate, for the purpose of agriculture and other rural industries,† or for any other purpose for which they are authorised by that Act to expend money, a sum equal to a rate of one penny in the pound over the whole of the rural districts comprised in their respective counties, congested areas being excluded if the councils in such cases so desire, pursuant to section 1 of the Agriculture and Technical Instruction (Ireland) Act, 1902. They are also required by section 4 of the Public Libraries (Ireland) Act, 1902, to provide the moneys which rural district councils, who have adopted the Public Libraries Act (Ireland), 1885, may find to be necessary for the purposes of that enactment, by means of a rate not exceeding one penny in the pound, to be levied in each case, over the whole rural district. These rates are in addition to the maximum rate of a penny under the Technical Instruction Act, 1889, the council of a county being a local authority within the meaning thereof, and their expenses as such being county at large or rural district charges as the council direct, pursuant to the Local Government (Ireland) Act, 1898, sections 7 and 74 (2) respectively.

By sub-section 4 of Section 10 of the Tuberculosis Prevention (Ireland) Act, 1908, it is provided that the amount to be raised for the establishment expenses in relation to any hospital established under the Act shall not in any local financial year exceed the sum which could be raised by a rate of one penny in the pound on the rateable value of the property in the county, or, in any case where the Local Government Board so consent, the sum which could be similarly raised by a rate of two pence in the pound. Also, by sub-section 5 of the section where a dispensary

* Urban districts are also enumerated in the counties, but not for purposes of taxation. An rating area distinct from those in counties, they are dealt with under the head of Town Taxation on page 16.

† The amount so raised, in conjunction with a larger amount contributed by the Department of Agriculture and Technical Instruction, appears to be expended in affording instruction in agriculture and other rural industries and also in technical instruction.

has been provided the expenses to be raised in connection therewith shall not in any local financial year exceed the sum which could be raised by a rate of one penny in the pound on the rateable value of the property in the county.

In addition to the purposes mentioned in the preceding paragraph for which county councils may make rates the council of any county may, pursuant to the provisions of Section 10 (2) of the Irish Universities Act, 1908, assist, by means of exhibitions, scholarships, bursaries, payment of fees, or otherwise, any students at any university in Ireland who are ordinarily resident in their county who satisfy the council that they are qualified to profit by university instruction and are in need of assistance, and who also satisfy such tests of ability as may be prescribed by the university and may also place any sums at the disposal of any university in Ireland or any college thereof, to be applied for any educational purposes which the council may consider will benefit their county. Any expenses so incurred shall be paid as a county at large charge, but the amount raised in any year for the purpose shall not exceed the amount which would be produced by a rate of one penny in the pound, or such higher rate as the council, with the consent of the Local Government Board, may fix.

The following are summary statements of the revenue accounts of the counties for the last two years:—

RECEIPTS FROM REVENUE.	1917-18.		1916-17.	
	£	Percentage of total.	£	Percentage of total.
Rate collected in rural districts	2,428,871	59.79	2,186,838	58.49
Rate received from urban districts (portion of county council's demands)	242,811	5.98	233,893	5.92
Agricultural Grant	725,010	17.87	725,643	19.46
Grant provided by the Probate Duties (Scotland and Ireland) Act, 1888, known as the Estate or Death Duty Grant	345,005	8.03	212,387	5.67
Grant in aid of medical and educational expenditure incurred by boards of guardians	58,017	1.37	54,601	1.73
Grant in aid of sanitary salaries paid in rural districts	8,310	0.23	9,002	.24
Grant in aid of maintenance of lunatics	154,128	3.76	142,770	3.81
Contributions from Imperial sources towards guarantees for railways and harbours	18,730	0.46	18,462	.52
Grants in aid of local guarantees for railway and harbour charges				
Local Government (Ireland) Act, 1894, sec. 33 (4)	10,700	0.26	9,189	.25
Motor Car Licence Duties	1,004	0.03	1,378	.64
Sanatorium Grant and Boucherie Grant in aid of treatment of tuberculosis	18,358	0.45	19,545	.52
From Paymaster-General for expenses of prosecution and witnesses	5,767	0.14	4,874	.13
Other payments from the Local Taxation Account, or the Imperial taxes	17,973	0.44	18,908	.51
Rents derived from county property	1,785	0.04	2,008	.05
Receipts from other local taxing bodies	3,829	0.10	5,438	.15
Dogs licence duty	17,827	0.43	17,722	.47
Other receipts	31,805	3.24	77,257	2.06
Total receipts from revenue	4,662,530	100	3,747,188	100
RECEIPTS FROM LOANS.				
For roads	26,592	—	22,259	—
For other purposes	500	—	87,223	—
Other receipts operating as loans	7,831	—	18,418	—
Total receipts from loans	34,923	—	117,900	—
Gross Total	4,100,353	—	3,865,088	—
EXPENDITURE FROM REVENUE.	1917-18.		1916-17.	
	£	Percentage of total.	£	Percentage of total.
Money supplied to boards of guardians	1,264,906	30.98	1,177,321	30.35
Money supplied to councils of rural districts	312,194	7.78	315,282	8.12
Money supplied to committees of lunatic asylum districts	662,580	16.47	524,592	14.03
Payments to other local bodies	25,353	.64	38,397	.98
Road expenditure	97,323	2.45	686,515	25.87
Salaries of county officers	125,594	3.12	123,174	3.22
Infirmary and fever hospitals	41,045	1.03	43,478	1.17
Reformatory and industrial schools	32,477	.81	38,540	.91
Franchise and Jurors Acts	30,694	.74	31,080	.84
Valuation	7,243	.18	7,364	.20
Rate police	4,836	.12	4,904	.13
Payments in respect of borrowed money				
Principal paid off	70,727	1.75	75,408	2.11
Interest	46,604	1.14	11,392	.31
Other purposes	6,040	.23	9,916	.27
Guarantees for railways, tramways, &c.	11,138	.27	6,828	.18
Guarantees for agricultural and technical instruction committees	55,294	1.37	70,727	2.15
Payments to agricultural and technical instruction committees	43,718	1.09	42,368	1.14
Expenditure under Irish Universities Act, 1908	17,038	.43	10,870	.46
Expenditure in connection with compulsory education	8,477	.21	8,230	.22
Expenditure in connection with the treatment of tuberculosis	46,574	1.16	40,188	1.08
Other expenses	278,825	6.94	271,830	7.35
Total expenditure from revenue	4,023,415	100	3,713,636	100
EXPENDITURE FROM LOANS.				
For roads	22,307	—	61,801	—
For other purposes	1,629	—	2,981	—
Total expenditure from loans	23,936	—	64,782	—
Gross Total	4,047,351	—	3,778,418	—

The receipts from revenue in 1917-18 show that there was an increase under each principal head of revenue on those of the preceding year, that in poor rate amounting to £237,035, in grants and payments from Imperial sources £44,731, and in receipts other than the foregoing to £33,676, a total of £315,442.

The expenditure from revenue shows an increase of £308,560 on that of 1916-17, but the moneys supplied to boards of guardians for union charges and to committees of lunatic asylum districts show increases of £77,678 and £107,382 respectively, while the moneys supplied to Rural District Councils for expenses in connection with public health and other matters show a decrease of £4,068. The expenditure on roads, however, increased by £89,011, but there was a decrease in the similar expenditure defrayed from loans of £36,496. In addition to the amount paid to boards of guardians, as shown in the preceding summary, viz., £1,204,909, it will be seen by part II. of the Table on page 18, that a further sum of £297,040 was paid by the councils of the county boroughs to the guardians whose unions are partly included in these boroughs. It will also be seen by that table that payment was made to committees of lunatic asylum districts by the councils of county boroughs to an amount of £166,623 additional to the sum of £662,580, given on the preceding page. The following are brief summaries of the accounts of boards of guardians, of rural district councils, and of committees of lunatic asylum districts, for the year ended the 31st of March, 1918, and for the preceding year:—

* BOARDS OF GUARDIANS.

RECEIPTS FROM REVENUE.			EXPENDITURE FROM REVENUE.		
	1917-18.	1916-17.		1917-18.	1916-17.
	£	£		£	£
Money supplied by county and county borough councils	1,503,725	1,583,036	Re-maintenance	518,767	545,481
Rents (medical officers' residences provided under the Dispensary Houses Act, &c.)	3,895	4,062	Cost of maintenance of boarded-out children	26,329	26,432
Sums received from other local bodies	10,445	11,509	Cost of all other out-door relief	165,459	144,966
Repayment of relief	18,338	23,015	Expenses of district schools ...	20,419	8,779
Sales of produce of workhouse farms	13,779	19,876	Maintenance of blind, deaf and dumb, and idiots in institutions and cost of relief in asylums	28,633	27,806
Other receipts	23,776	15,318	Emigration	4	25
Total receipts from revenue	1,580,976	1,659,696	Solates and rations of officers ...	272,486	250,969
			Cost of medicines and medical, &c., appliances in workhouses	14,082	14,019
			All other poor relief expenditure	156,036	149,873
			Total poor relief expenditure ...	1,293,766	1,171,448
			Expenses under the Medical Charities and Vaccination Acts	215,795	205,158
			Expenses under Lunatic Asylums Act	2,295	2,405
			Expenses for registration of births, deaths and marriages	8,512	8,580
			Superannuation	30,588	29,617
			Expenses under the National School Teachers Act	441	231
			Payments under the Galway Hospital Act, 1893	3,199	3,719
			Payments to other local bodies ...	3,972	3,767
			Payments in respect of borrowed money:—		
			Principal paid off	15,763	10,364
			Interest	11,724	12,707
			Other expenses	4,301	4,801
			Total expenditure from revenue	1,598,531	1,679,407
			EXPENDITURE DEFRAYED FROM LOANS.		
			For workhouse buildings	2,191	2,209
			Under the Dispensary Houses Act, 1879	1,140	1,261
			Total expenditure from loans	4,331	3,469
Gross Total	1,587,873	1,665,161	Gross Total	1,603,862	1,679,407

* The payments in respect of the demands made by these bodies are not in all cases received within the financial year, and therefore these receipts do not correspond in amount with the sums shown on the expenditure side of the accounts of the councils who make the payments.

* RURAL DISTRICT COUNCILS.

RECEIPTS FROM REVENUE.			EXPENDITURE FROM REVENUE.		
	1917-18.	1916-17.		1917-18.	1916-17.
	£	£		£	£
Money supplied by county councils	312,193	316,583	Salaries	61,488	66,294
Rents of labourers' cottages, &c.	146,833	141,360	Gravel grounds	7,877	7,734
From waterworks	12,217	11,607	Expenses under the Labourers	56,308	54,460
Land tax	2,466	2,345	Acts, repairs of cottages, &c.	—	—
Grants in aid of roads, &c. ...	39	28	Expenses for auxiliary purposes	42,552	43,224
Grants received from other local	2,312	1,692	Superannuation	2,053	1,845
bodies	—	—	Payments in respect of borrowed	—	—
Other receipts	19,794	7,563	money—	—	—
Total receipts from revenue	495,915	486,080	Principal paid off	165,841	97,234
			Interest	222,869	220,373
			Sinking fund	—	—
			Payments to other local bodies	4,122	5,842
			Other expenses	40,001	22,666
			Total expenditure from revenue	632,633	523,154
RECEIPTS FROM LOANS.			EXPENDITURE FROM LOANS.		
Labourers Acts purposes ...	46,613	77,792	Labourers Acts purposes ...	29,058	93,680
Water supply	—	2,448	Water supply	2,467	3,011
Sewerage	1,022	8,150	Sewerage	2,143	3,001
Burial ground purposes ...	1,290	100	Burial ground purposes ...	1,222	994
Under the Local Government (Allo-	122,838	8,815	Under the Local Government (Allo-	121,213	4,552
ments and Land Cultivation)	—	—	ments and Land Cultivation)	—	—
(Ireland) Act, 1917	—	157	(Ireland) Act, 1917	—	—
Other purposes	—	—	Other purposes	97	101
Other receipts operating as loans	2,546	308	Total expenditure from loans	170,395	119,083
Total receipts from loans	171,199	94,050	Gross Total	724,253	632,237
Gross Total	667,114	579,070			

The amounts paid by the Local Government Board out of the residue of the Eschequer contribution and the Labourers' Cottages Fund directly to the Commissioners of Public Works and the Irish Land Commission, respectively, and applied by these bodies towards the repayment of loans obtained by Rural District Councils under the Labourers Acts in pursuance of Section 18 (1) of the Labourers (Ireland) Act, 1906, are included in the foregoing table under payments in respect of borrowed money, and, consequently, in the total expenditure. The sums so applied, as shown by the accounts of the Rural District Councils, amounted to £69,733.

* COMMITTEES OF LUNATIC ASYLUM DISTRICTS.

RECEIPTS.			EXPENDITURE.		
	1917-18.	1916-17.		1917-18.	1916-17.
	£	£		£	£
Money supplied by county and	828,271	706,660	Provisions, necessaries & clothing	525,190	461,873
county borough councils	—	—	Medicines	4,422	2,337
From paying patients and private	23,328	20,104	Salaries and wages	142,929	136,110
sources	—	—	Superannuation	19,027	17,335
From Imperial taxes	13,697	8,751	Paid to boards of guardians for	7,264	107
Grants received from other local	—	—	maintenance of lunatics in	—	—
bodies	—	—	workhouses	—	—
Other receipts	31,381	26,323	Payments in respect of borrowed	—	—
Total receipts from revenue	886,897	761,618	money—	—	—
Total receipts from loans	3,106	4,680	Principal paid off	32,322	50,291
			Interest	31,225	37,154
			Other expenses	102,792	86,431
			Total expenditure from revenue	545,111	732,886
			Total expenditure from loans ...	5,161	7,053
Gross Total	901,987	766,698	Gross Total	571,308	739,941

* See note on preceding page.

II.—TOWN TAXATION.

During the course of the year 1917-18 the provisions of the Towns Improvement (Ireland) Act, 1854, were adopted in Howth, in the County of Dublin, and they remain in abeyance in Tullow in the County of Carlow. The number of towns under municipal government has, therefore, been increased to one hundred and twenty-seven, of which eleven are boroughs constituted under the Municipal Corporations (Ireland) Act, 1840 (3 & 4 Vict., ch. 106); one hundred and six are under the Towns Improvement (Ireland) Act, 1854 (17 & 18 Vict., ch. 103); and nine are under special local Acts. Six of those in the first-mentioned group are administrative counties, i.e., county boroughs, and ninety-nine of the total number are urban sanitary districts. These districts, known as urban districts, are the eleven boroughs, the nine towns under local Acts, and seventy-nine of those under the Towns Improvement Act.

Within their respective jurisdictions urban district councils possess full administrative powers in regard to matters pertaining to public health, they are the sole rating authorities, and are, moreover, road authorities, and, as such, share in the grant provided by the Probate Duties (Scotland and Ireland) Act, 1888, now known as the Estate or Death Duty Grant. They receive recoupment, also, from the local taxation account in respect of the salaries paid to their sanitary officers, and, for the promotion of technical instruction, grants are made to them in aid of approved schemes by the Department of Agriculture and Technical Instruction. The amount at present allocated under this head for the county boroughs is £24,000 a year, and for counties and urban districts £31,000.

As previously mentioned, the six county boroughs are administrative counties in themselves, but other urban districts, although free from county jurisdiction, are liable to contribute to certain branches of county expenditure. The liability in this respect of such urban districts as have been dealt with by the Local Government Board, under section 71 of the Local Government (Ireland) Act, 1898, section 3 of the Act of 1901, and sections 3 and 13 of the Act of 1902, and the financial relations generally between counties and these urban districts are matters only of interest to the local authorities concerned.

The twenty-eight towns which have not been constituted urban sanitary districts are subject, as regards public health matters, to the control of the councils of the rural districts in which they are respectively situated,—the governing bodies of these towns, Town Commissioners, having no administrative powers *per se* under the Public Health Acts. However, to enable them (a) to provide housing accommodation for the working classes they are authorized by section 99 (1) of the Housing of the Working Classes Act, 1890, to adopt Part III. of that enactment as in the case of urban authorities, (b) under the provisions of the Housing of the Working Classes (Ireland) Act, 1908, similarly to adopt Part II. relating to Unhealthy Dwelling Houses, and the sections of the Public Health (Ireland) Act, 1878, in regard to borrowing, acquiring lands, &c., which apply to these authorities for housing purposes, are declared applicable to the Commissioners for the like purposes by the Housing of the Working Classes Acts, 1893 and 1894, and the Housing of the Working Classes (Ireland) Act, 1896. Moreover the maximum rate of 1s. in the £ leviable in these towns under section 60 of the Act of 1854 may be increased for such purposes with the consent of the Local Government Board. In the following towns of this class housing schemes have been adopted:—Balbriggan, Ballybay, Ballyshannon, Bandon, Bantry, Boyle, Callan, Fethard, Maryborough, Mountmellick, Mullingar, Newbridge, Newcastle (Co. Limerick), Roscommon and Tuam. The Commissioners are also authorised to establish and regulate markets in their towns, the powers in this respect conferred on urban authorities by section 163 of the Public Health Act, 1878, being extended to them by Section 21 of the Public

Health Act, 1896. In two of these towns, Fethard and Tuam, no rates are struck as the revenue derived from market tolls and rents is sufficient to meet expenditure, in Callan a rate was not made for the years 1917-18 and 1918-19, and in Aghnacloy a rate was not made for the latter year, while in the remaining towns the rates vary from 5d. to 1s. 4d. It is to be noted, however, that these rates are for municipal purposes only, and that, in addition, each town is liable for the rate on the rural district in which it is situated, and, further, if the town is included in an area of charge for any of the special purposes mentioned in page 12, it is also liable for the rate required to meet payments in connection therewith.

The rateable valuation (1st March, 1918) of the urban districts amounted to £4,745,466 and of the towns which are not urban districts to £137,837, making a total of £4,883,303, from which it appears that property amounting to more than 30 per cent. of the rateable valuation of Ireland (£16,128,873) was included in areas subject to municipal government.

RECEIPTS AND EXPENDITURE OF TOWN AUTHORITIES.

All the receipts from revenue are grouped in Part I. of the following table in order to facilitate comparison, and obtain a general view of the finances of the different classes of town authorities, and they are divided into (1) rates for municipal purposes; (2) poor rates made and collected by councils of urban districts; (3) tolls, market charges, and dues; (4) rents; (5) dogs' licence duty; (6) petty sessions stamps and Crown fines; (7) receipts from waterworks; (8) receipts from gasworks; (9) receipts from electric lighting undertakings; (10) receipts from tramways; (11) other receipts; (12) payments from the Local Taxation Account and other Government sources; and (13) sums received from other local taxing bodies.

The purposes to which the receipts are applied are shown in Part II.

The receipts and expenditure from loans, or the issue of stock, are grouped in Parts III. and IV., respectively.

18 RECEIPTS AND EXPENDITURE OF TOWN AUTHORITIES.

PART I.—RECEIPTS FROM REVENUE.

RECEIPTS.	Towns under the Act of 1840; all of which are Urban Districts.		Towns under Special Acts; all Urban Districts.	Towns under the Act of 1854.		Total receipts.	Percentage.
	County Boroughs.	Other Boroughs.		Urban Districts.	Other towns.		
	£	£	£	£	£	£	
1. Rates for municipal purposes	890,672	24,808	187,948	184,320	3,964	1,287,701	21.45
2. Poor rate	249,752	13,380	97,060	130,931	—	582,803	14.71
3. Tolls, market charges, and dues	38,791	1,588	3,108	9,096	1,268	54,296	1.35
4. Rents from property in lands, houses, &c.	103,358	11,057	21,792	22,632	2,609	182,346	4.22
5. Dogs Licence Duty	1,072	141	454	1,091	212	2,881	.67
6. Petty Sessions stamps and Cesson fees	3,828	173	—	—	—	2,766	.69
7. Receipts from waterworks	54,250	4,070	6,285	20,045	—	84,850	2.16
8. Receipts from gasworks	520,167	26,772	11,119	106,039	63	671,168	16.05
9. Receipts from electric lighting undertakings	312,609	—	37,415	9,345	—	359,729	8.95
10. Receipts from tramways	357,615	—	—	—	—	387,615	9.57
11. Other receipts	167,872	4,527	21,321	25,848	631	219,899	5.46
12. Payments from the Local Taxation Account, &c.	170,120	1,595	5,925	13,907	271	200,518	4.96
13. From other local taxing bodies	21,707	600	810	9,195	500	23,412	.58
Total	3,016,625	45,628	273,472	545,460	9,436	4,080,583	100

PART II.—EXPENDITURE FROM REVENUE.

EXPENDITURE.	Towns under the Act of 1840; all of which are Urban Districts.		Towns under special Acts; all Urban Districts.	Towns under the Act of 1854.		Total expenditure.	Percentage.
	County Boroughs.	Other Boroughs.		Urban Districts.	Other towns.		
	£	£	£	£	£	£	
1. Paving and repairs of streets	94,000	5,283	15,503	41,727	319	157,432	3.48
2. Cleansing and watering streets	111,457	2,122	12,248	18,886	521	145,234	3.30
3. Lighting, including lamps, pipes, &c.	61,785	2,558	15,081	15,734	2,101	95,899	2.29
4. Watching	30,731	—	—	—	—	30,731	.78
5. Building, demolition of walls, &c.	4,794	822	417	2,606	20	8,035	.21
6. Gasworks including payments in respect of borrowed money	530,834	22,112	10,980	111,481	—	675,407	16.05
7. Electric lighting undertakings including payments in respect of borrowed money	589,270	—	39,924	6,498	—	635,692	15.57
8. Tramways including payments in respect of borrowed money, and railway guarantees	342,270	—	—	—	—	342,270	8.38
9. Water supply	62,219	2,627	7,662	17,294	—	91,302	2.25
10. Making sewers or drains, and for other sanitary purposes	192,491	1,979	10,512	14,442	—	220,424	5.42
11. Hospitals	56,747	—	647	11	—	57,405	1.43
12. Markets and fairs	23,487	1,523	2,582	7,380	178	35,960	.89
13. Money paid to boards of guardians on demand	297,240	—	—	—	—	297,240	7.31
14. Payments for lunatic asylums	168,822	—	—	—	—	168,822	4.13
15. Payments for reformatories and industrial schools	28,933	—	—	—	—	28,933	.72
16. Payments to county councils on demand	—	18,431	98,151	126,922	—	243,514	6.00
17. Payments in respect of money borrowed for purposes other than gasworks, electric lighting undertakings, and tramways:—							
Principal	39,372	5,617	11,346	38,201	977	65,713	1.62
Interest and dividends	172,032	5,714	29,470	43,115	1,463	252,794	6.17
Payments to sinking fund	80,117	481	10,829	3,722	—	95,149	2.34
18. Expenses under Irish Universities Act, 1908	4,443	—	—	—	—	4,443	.11
19. Expenses for technical instruction	97,490	491	3,389	4,657	—	105,927	2.60
20. Expenses in connection with compulsory education	18,317	228	1,026	2,067	79	21,727	.54
21. Payments to other local bodies	42,088	—	25,872	7,645	—	75,565	1.87
22. Other expenses	310,537	18,218	62,073	72,594	2,897	463,219	11.33
Total	3,046,198	55,333	882,348	889,969	9,361	4,881,009	100

PART III.—RECEIPTS FROM LOANS AND STOCK.

Receipts	Towns under the Act of 1840; all of which are Urban Districts.		Towns under Special Acts; all Urban Districts.	Towns under the Act of 1854.		Total receipts.
	County Boroughs.	Other Boroughs.		Urban Districts.	Other towns.	
	£	£	£	£	£	£
1. Paving and flagging	—	843	177	—	—	820
2. Gasworks	—	—	—	2,079	—	2,079
3. Electric lighting undertaking	14,600	—	—	482	—	14,493
4. Tramways	—	—	—	—	—	—
5. Public lighting	—	—	—	—	—	—
6. Improvement of town by erection of municipal buildings	10,000	—	—	680	—	10,680
7. Housing of working classes, &c.	32,880	—	3,912	2,125	939	66,400
8. Water supply	—	—	—	1,838	—	1,838
9. Sewerage	—	—	—	3,200	—	3,200
10. Other purposes	840	—	367	9,716	—	10,543
11. Other receipts operating as loans	9,911	—	211	81	—	10,363
Total	68,761	843	4,667	30,932	939	112,943

PART IV.—EXPENDITURE DEFRAIDED FROM LOANS AND STOCK.

EXPENDITURE.	Towns under the Act of 1840; all of which are Urban Districts.		Towns under special Acts; all Urban Districts.	Towns under the Act of 1854.		Total expenditure.
	County Boroughs.	Other Boroughs.		Urban Districts.	Other towns.	
	£	£	£	£	£	£
1. Paving and flagging	163	645	—	52	—	818
2. Gasworks	21,334	—	—	2,000	—	23,334
3. Electric lighting undertaking	17,412	—	2,034	1,358	—	20,804
4. Tramways	—	—	—	—	—	—
5. Public lighting	—	—	—	—	—	—
6. Improvement of town by erection of municipal buildings	504	—	—	633	—	1,136
7. Housing of working classes, &c.	67,619	—	9,912	2,137	1,061	79,719
8. Water supply	2,638	12	137	1,616	—	4,393
9. Sewerage	4,168	8	—	3,329	—	7,505
10. Other purposes	12,322	26	—	476	—	12,824
Total	116,116	683	12,083	11,553	1,061	141,793

III.—TAXATION IN DISTRICTS CHIEFLY MUNICIPAL, BUT RAISED BY AUTHORITIES OTHER THAN MUNICIPAL IN SOME CASES.

(a.) BELFAST WATER RATE.

The Belfast City and District Water Commissioners are empowered to levy the following rates in connection with the water supplied by them to the city of Belfast and certain adjacent districts:—A domestic water rate not exceeding 1s. 8d. in the £, and a public water rate equal to one-fourth part of the domestic rate, subject to a proviso that the latter in certain cases shall not exceed 2d. The rates assessed for the latest year preceding the 31st of March, 1918, viz., that ended on the 31st of October, 1917, were 1s. 4d. and 4d., respectively.

The receipts and expenditure of the Commissioners during that year are summarized as follows:—

Receipts.		Expenditure.	
	£		£
Rates	55,072	Payments in respect of borrowed money:—	
Water rents and sales	54,765	Principal paid off	26,290
From local taxes	1,440	Interest	69,785
Other receipts	17,743	Sinking fund	26,900
		Payments to other local bodies	6,963
		Other expenditure	29,321
Total receipts from revenue	139,620	Total expenditure from revenue	158,019
Do. do. loans	30,950	Do. do. loans	2,321
Gross Total	£170,570	Gross Total	£160,340

(b.) TAXATION IN AID OF THE COST OF POLICE.

(i.) *The Dublin Metropolitan Police Establishment.*

Under section 4 of the Act 1 and 2 Vict., ch. 25, a rate of 8d. in the £, producing an average of about £47,200 a year, is assessed within the police district of Dublin Metropolis in aid of the cost of the Dublin Metropolitan Police. By section 66 (4) of the Local Government (Ireland) Act, 1898, it is provided that the produce of this rate shall be paid in two equal half-yearly payments to the Commissioner of Police on his demand, by the council for the city of Dublin as regards so much thereof as is raised in the city, and by the council of the county of Dublin as regards so much as is raised outside the city. Since 1906 the portion raised in the city was not paid over in accordance with this requirement, and, in consequence, an equivalent amount was deducted each year since that date from sums payable to the council from the local taxation account, pursuant to section 80 (2) of the last-named Statute, and applied in discharge of the Commissioner's demand.

The amount so deducted and applied, which, for the purpose of these Returns of Local Taxation, is regarded as the sum raised by the police rate in the city, and the produce of such rate in the county, together with certain receipts in the nature of local taxation (publicans' and pedlars' certificates, &c.), for the year ended the 31st of March, 1918, all of which were appropriated in aid of the cost of the police and police courts, are as follows:—

	£	£
I. Dublin Metropolitan Police Tax.		
Rates on houses and land (in city, £31,102 : in county, £16,415)	47,517	
II. Other Receipts.		*
Carriage Duty*	2,829	
Publicans' and pedlars' certificates	356	
Fees from police courts	930	
Fines and penalties from police courts	3,541	
		7,786
Total		£55,303

* *i.e.* Duties payable under the Dublin Carriage Acts.

The average amount realized by local appropriations in aid of the cost of this force and the police courts during the five years ending March, 1918, was £56,340, of which a sum of £47,193 was raised by the police rate.

(ii.) *The Royal Irish Constabulary.*

The cost of the Royal Irish Constabulary is charged on Imperial funds, but there are certain payments made from the taxes levied by county councils which are appropriated in aid of the vote for the maintenance of that service in pursuance of the following arrangement:—

In any county in which a force of police in excess of the allotted free quota is found to be necessary, one-half the cost of such extra force is charged to the county council; and it will be seen by the table on page 13 that the sum paid for additional police in counties during the year ended the 31st of March, 1918, was £4,825.

Town authorities are charged for the Constabulary in certain cases only. In 'Belfast and Londonderry, the charge is made for one-half the cost of an extra force additional to the ordinary force which is maintained entirely from Imperial funds, and for the whole cost of such members of the police as are engaged in night watching. This outlay is regulated by Statute in each case, 28 and 29 Vic., ch. 70, and 33 and 34 Vic., ch. 83, respectively, and it amounted in the first-named city to £28,040, and in the latter to £786 for the year under review. In Cork, Limerick and Waterford sums of £10, £86 and £9, respectively, have been charged for the same year, being one-half the cost of an extra force employed during the period.

The charge on local taxes for the cost of this police in the year 1917-1918 would, therefore, appear to have amounted to £33,756.

(c.) *RUTLAND SQUARE TAX (DUBLIN).*

The Governors of the Rotunda Hospital levy a tax under 25 Geo. 3, ch. 43 (Ireland), sections 20 and 21, on the occupiers of the houses on the east, north, and west sides of Rutland Square for the purpose of lighting those sides of the square, and for keeping the railings of the enclosure in repair—the balance being applied towards the maintenance of the hospital. The tax is a charge on each house in the square of 1s. 9d. per foot of the frontage thereof, with a fixed annual payment by the residents for each light or lamp in front of their houses. The receipts on account of this tax in the year ended the 31st of March, 1918, amounted to £302, and the other receipts to £235, of which a sum of £80 was applied to purposes of lighting, and £93 towards wages, repairs, &c., leaving a balance of £394 available towards the maintenance of the hospital.

(d.) *TAXATION IN CONNECTION WITH THE PORT AND DOCKS BOARD, DUBLIN.*

It is enacted by the Statute 17 Vic., cap. 22, that the cost of preserving and repairing certain quay walls and bridges in the City of Dublin shall be provided by a tax to be levied within the police district of the Metropolis. By section 66 (4) of the Local Government (Ireland) Act, 1898, the produce of this tax (if any) is now payable to the Dublin Port and Docks Board by the council for the city of Dublin as regards the portion raised in the city and by the council of the county of Dublin as regards the portion raised outside the city. There was no tax raised in the year under review.

* See footnote on page 9.

IV.—JOINT BOARDS FOR SANITARY PURPOSES.

(a.) *Drainage Boards.*

There are three joint boards established in Ireland for sewerage purposes, viz., Blackrock and Kingstown, Rathmines and Pembroke, and that of the Skule Bog united district, which consists of certain townlands in the Croon and Limerick No. 1 Rural Districts in the County of Limerick. The two first-named boards were constituted by special legislation, 56 and 57 Vict., ch. cxxxiv., and 40 and 41 Vict., ch. lxxxi., respectively, and the third by Provisional Order under Section 12 of the Public Health (Ireland) Act, 1878, confirmed by 1 Edw. 7, ch. cxlvi.

The receipts and expenditure of these bodies are summarised as follows:—

<i>Receipts.</i>		<i>Expenditure.</i>	
	£		£
From the constituent bodies	14,097	Works and maintenance	2,045
Rents	23	Payments in respect of borrowed money:—	
Other receipts	1	Principal paid off	—
Total receipts from revenue	14,121	Interest	4,493
Do. do. loans	—	Sinking fund	2,415
		Salaries and wages	2,446
		Other expenditure	1,683
		Total expenditure from revenue	13,352
		Do. do. loans	—
Gross Total	£14,121	Gross Total	£13,352

(b.) *Waterworks Board.*

For the purpose of supplying water to the urban districts of Potadown and Banbridge a joint board consisting of a representation of the council of each of these districts has been formed, in pursuance of a Provisional Order made and confirmed in 1902, 2 Edw. 7, ch. xciii. This body, known as the Potadown and Banbridge Joint Waterworks Board, and the Belfast City and District Water Commissioners already referred to, are the only public bodies in Ireland, other than the councils of urban and rural districts, who are authorised to provide water supplies for public and domestic use. Unlike the Commissioners, however, the Board is not invested with rating powers,—its expenditure being provided for by funds supplied by the councils of the constituent districts, on demand, as is the case with every joint board.

The following is a summary statement of the receipts and expenditure of this Board during the year under review:—

<i>Receipts.</i>		<i>Expenditure.</i>	
	£		£
From the constituent bodies	4,150	Works	487
Water rents and sales	985	Payments in respect of borrowed money:—	
Other receipts	43	Principal paid off	—
Total receipts from revenue	5,178	Interest	3,130
Do. do. loans	—	Sinking fund	730
		Salaries and wages	495
		Other expenses	31
		Total expenditure from revenue	4,914
		Do. do. loans	—
Gross Total	£5,178	Gross Total	£4,914

(c.) Board for Cleansing of Foreshore.

To provide for the abating of a nuisance caused by the deposit of seaweed and sewage matter on a portion of the southern foreshore of Belfast Lough, a joint board, consisting of a representation of the Corporation of Belfast, and of the Councils of the urban district of Holywood, and of the rural district of Castlereagh, known as the Belfast, Holywood, and Castlereagh Joint Board, has been formed, pursuant to a Provisional Order made in April, 1905, and confirmed by 5 Edw. 7, ch. cxxiii. The following is a brief statement of its receipts and expenditure for the year :—

<i>Receipts.</i>		<i>Expenditure.</i>	
	£		£
From the constituent bodies	800	Salaries and wages ...	470
Other receipts ...	19	Payments in respect of borrowed money :—	
		Principal paid off ...	—
Total receipts from revenue	819	Interest ...	—
Do. do. loans ...	—	Sinking fund ...	—
		Payments to local bodies ...	83
		Other expenses ...	149
		Total expenditure from revenue	702
		Do. do. loans ...	—
Gross Total ...	819	Gross Total ...	£702

(d.) Hospital Boards.

Joint boards have also been constituted in like manner in two instances for the management of hospitals for special purposes as follows. For cases of infectious disease arising in the urban districts of Rathmines and Pembroke; for consumptives in Cork City and the urban and rural districts in Cork County. These bodies are known respectively as the Rathmines and Pembroke Joint Hospital Board (63 and 84 Vict., ch. cxc.), and the County of Cork Joint Hospital Board (4 Edw. 7, ch. cxxiv.). The following is a summary of the accounts of these bodies for the year :—

<i>Receipts.</i>		<i>Expenditure.</i>	
	£		£
From the constituent bodies	7,146	Salaries and wages ...	2,586
Rents ...	—	Payments in respect of borrowed money :—	
Fees ...	32	Principal paid off ...	528
Other receipts ...	3,468	Interest ...	386
		Other expenditure ...	7,813
Total receipts from revenue	10,646	Total expenditure from revenue	11,308
Do. do. loans ...	—	Do. do. loans ...	—
Gross Total ...	£10,646	Gross Total ...	£11,308

(e.) Burial Boards.

Ten joint burial boards have also been constituted in the same way; each board, with three exceptions,* acting for a district comprising one or more urban districts united with a rural district, or with part of such a district. The councils of urban and rural districts are in all other cases the burial boards for their respective districts, and the receipts of the former as such are included in the table on page 18, the fees received by the latter being shown in a table on page 15.

* Dangan burial board, which consists of representatives of three rural district councils, and Portlough and Tighmonecra burial boards, which consist of representatives of two rural district councils each.

The following is a summary of the accounts of these boards for the year:—

<i>Receipts</i>		<i>Expenditure</i>	
	£		£
From the constituent bodies	1,468	For purchase of ground ...	—
Fees and payments for inter- ments	859	Fencing, drainage, maintenance, &c.	129
Other receipts ...	1,815	Salaries and wages ...	2,234
Total receipts from revenue	4,142	Payments in respect of borrowed money:—	
Do. do. loans ...	—	Principal paid off ...	997
		Interest ...	441
		Rents, taxes, and other payments	627
		Total expenditure from revenue	4,180
		Do. do. loans ...	—
Gross Total ...	£4,142	Gross Total ...	£4,180

V.—PORT SANITARY AUTHORITIES.

In pursuance of section 9 of the Public Health (Ireland) Act, 1896, sanitary bodies have been constituted, under Provisional Orders subsequently confirmed, for the ports of Belfast, Londonderry, Dublin, Galway, Cork, Waterford and New Ross, and Newry, these bodies being designated Port Sanitary Authorities. In the first-mentioned case the Corporation of Belfast is the sanitary authority for the port, but in each of the other cases a joint board has been formed consisting of a representation of the councils of the sanitary districts abutting on the port, one such board acting for the two ports of Waterford and New Ross.

The receipts and payments of these bodies during the year are summarised as follows:—

<i>Receipts.</i>		<i>Expenditure.</i>	
	£		£
From the constituent bodies	1,897	Salaries and wages ...	1,632
Other receipts ...	36	Payments in respect of borrowed money:—	
Total receipts from revenue	1,933	Principal paid off ...	310
Do. do. loans ...	—	Interest ...	154
		Sinking Fund ...	112
		Other expenditure ...	194
		Total expenditure from revenue	1,802
		Do. do. loans ...	594
Gross Total ...	£1,933	Gross Total ...	£2,396

VI.—TAXATION ARISING FROM FEES, STAMPS, FINES, DOGS LICENCE DUTY, &c.

This species of taxation is applied partly to the remuneration of officers of local courts, and partly in aid of county and town rates, as appears hereafter.

(c.) *Petty Sessions Clerks.*

The receipts from Petty Sessions stamps and Crown fines, and the application thereof, for the latest period available, are shown in the following summary:—

RECEIPTS.				£
Produce of Petty Sessions stamps	...	...	...	23,155
Produce of Crown fines	...	...	...	18,215
Dividends	...	...	...	750
Amount transferred from proceeds of dogs licence duty	...	...	...	34,574
From Belfast Corporation	...	...	...	250
Other receipts	...	...	...	2
Total	...	...	...	<u>£76,946</u>
APPLICATION.				£
Officers of local courts, salaries, pensions, &c.	...	...	...	67,382
Treasurers of boroughs	...	...	...	3,401
Private parties	...	...	...	3,280
Royal Irish Constabulary fund	...	...	...	710
Cattle disease account	...	...	...	304
Postage and money orders	...	...	...	31
Total	...	...	...	<u>£78,108</u>

The salaries and retiring allowances of the clerks of Petty Sessions are charged on the fund produced by Crown fines and the sale of Petty Sessions stamps, and, in order to secure the fund from variation by reason of the fluctuation which necessarily occurs in the amounts received from these sources, the Registrar of Petty Sessions clerks is authorised by the Act 44 & 45 Vict., ch. 18, to deduct from the dogs licence duty, mentioned in the next section, such sum as the Lord Lieutenant may order for any calendar year, and to add it to the fund.

(d.) *The Dogs Licence Duty.*

The collection of the dogs licence duty, 2s. for each animal, with 6d. for the registry of each licence, is entrusted to the Petty Sessions clerks, and a return of it is made to Parliament by the Registrar of Petty Sessions clerks. A considerable part of the remuneration of Petty Sessions clerks is derived from the dogs licence duty, as mentioned in the preceding paragraph. The surplus of the duty, after providing for the cost of collection, is paid over in aid of county and town rates, pursuant to 28 Vict., ch. 50, as amended by 30 and 31 Vict., ch. 116.

The following summary shows the amount of this duty collected for the latest year available, £52,496, as against £53,309 in the preceding year. The payments made from the latter amount to county and town authorities will be found in the tables on pages 13 and 18—those to counties amounting to £17,527 and to towns £2,881:—

RECEIPTS IN 1917.				£
Amount of the dogs licence duty	...	...	...	52,496
Dividends	...	...	...	416
Other receipts	...	...	...	—
Total	...	...	...	<u>£52,912</u>
APPLICATION OF PROCEEDS.				£
In aid of county rates	...	...	...	14,881
In aid of town rates	...	...	...	2,886
Cost of postage, &c.	...	...	...	47
Payments under Dogs Act, 1906, to Royal Irish Constabulary and Dublin Metropolitan police	...	...	...	620
Deducted and added to Fines and Fees fund by order of the Lord Lieutenant	...	...	...	34,838
Total	...	...	...	<u>£52,912</u>

VII.—TAXATION PRODUCED BY TOLLS, DUES, &c.

(a.) HARBOUR AUTHORITIES.

The receipts and expenditure of the Harbour Authorities are shown in the following summary:—

<i>Receipts.</i>		<i>Expenditure.</i>	
	£		£
Import and export, tonnage and ballast dues	212,169	New works and improvements	32,111
Harbour, port, anchorage, buoy, and beaconage tolls	150,844	Repairs and maintenance of works	87,064
Pilotage dues	15,458	Payments in respect of borrowed money:—	
Wharf, pier, quay, and dock dues	23,827	Principal paid off	3,528
Receipts not classed	32,695	Interest and dividends	125,644
Rents	49,505	Sinking fund	30,284
Use of lighter boats, &c.	50,204	Payments not classed	103,408
Lighthouse or floating light dues	710	Wages	23,879
Sale of materials	10,503	Salaries	39,498
From the Imperial taxes	37,706	Pilotage	17,236
From the taxes of other local bodies	2,390	Plant, such as dredgers, buoys, beacons, &c.	10,630
		Lighting harbours, docks, &c.	7,993
		Rents, rates, taxes, &c.	32,223
		Law expenses	1,177
		Repayments through Treasury to Im- perial taxes	—
		Lighthouses and floating lights	10,029
		Repayments to other local taxing bodies	3,393
Total receipts from revenue	586,911	Total expenditure from revenue	534,194
Do. do. loans	500	Do. do. loans	1,245
Gross Total	£586,511	Gross Total	£535,439

(b.) INLAND NAVIGATIONS.

(1.) Maintained out of County Rates.

<i>Receipts.</i>		<i>Expenditure.</i>	
	£		£
From rates	2,170	Works	1,718
Tolls	373	Salaries and incidentals	733
Other receipts	20		
Total	£2,572	Total	£2,451

(2.) Maintained out of the Imperial taxes, and by receipts from Tolls, &c.

<i>Receipts.</i>		<i>Expenditure.</i>	
	£		£
From Imperial taxes	134	Works	2,649
Tolls	2,067	Salaries and incidentals	2,325
Other receipts	3,727		
Total	£5,928	Total	£4,974

VIII.—RECEIPTS ON ACCOUNT OF MERCANTILE MARINE FUND.

The following is a summary of the receipts on account of this fund:—

	£
Light dues	8,528
Fees under Merchant Shipping Act, viz:—	
On examination of masters, mates, and engineers	324
On engagement or discharge of crews	173
On renewal of certificates	3
In respect of the survey of vessels	1,212
	1,712
Total	£10,234

ARTERIAL DRAINAGE.

Repayments to the Commissioners of Public Works in respect of loans for construction of drainage works, and of expenditure on maintenance in case of default by Drainage Boards.

The particulars of these repayments have been supplied by the Commissioners of Public Works. The repayments made by proprietors of lands amounted to £15,896, and the sum repaid out of county rates was £585.

Loans and stock outstanding against local Bodies.

The following is a summary of the local indebtedness at the close of the financial year ended on or before the 31st of March, 1918 :—

	Councils of Counties.	Committees of Lunatic Asylum Districts.	Councils of Towns and Municipal Corporations Act.	Councils of Towns under special Acts.	Councils and Commissions of Public Works under the Public Works Improvement Act.	Boards of Urban Sanitary Water Commissions.	Joint Boards for drainage, roads, and other purposes.	Rural district councils.	Boards of Fireworks.	Harbour authorities.	Total.
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
Amount of loans due ..	£ 451,000*	£ 1,008,361	£ 1,897,801*	£ 480,876	£ 4,433,776	£ 327,377	£ 68,215	£ 1,789,789	£ 303,668	£ 1,307,436	£ 14,539,689†
Amount of stock outstanding ..	—	—	£ 6,072,366	£ 325,947	£ 28,712	£ 1,333,793	£ 128,443	—	—	£ 2,270,381	£ 11,039,558
Total 1905 ..	451,000	1,008,361	7,970,167	1,387,823	1,471,488	1,655,170	296,658	1,789,789	303,668	3,577,817	25,779,017†
Total 1917 ..	424,565	1,008,468	8,015,895	1,602,563	1,403,563	1,941,024	232,315	1,825,797	320,716	3,221,824	25,661,952†
Decrease ..	—	—	—	—	7,925	—	—	—	—	—	—
Decrease ..	26,435	27,222	45,156	15,262	—	33,647	6,343	55,992	12,090	35,612	212,069

* This includes £102,125 in respect of guaranteed loans—a contingent liability.

† Not including the sums borrowed from the Treasury of Local authorities and invested in War Loans under the powers conferred by the Public Authorities and Bodies (Loans) Act, 1915, and the temporary loans obtained by urban and rural district councils under the Local Government (Municipalities and Local Authorities) (Borrowing) Act, 1917.

NOTE.—Deductions on account of duplicate entries, &c.

Certain deductions, chiefly to avoid duplicate reckonings, have been made in the accounts dealt with in these returns, as follows :—

In county taxation the other receipts on page 13 have been reduced by £8,754 paid from the General Cattle Diseases Fund, and £32,893, which was not part of the taxation of the year; in town taxation the other receipts included in the table on page 18 have been reduced by the following sums :—£844 from the General Cattle Diseases Fund, and further sums amounting to £24,430. The Rural District Fund has been reduced by £11,049, the Union Fund by £11,400, the Lunatic Asylum Fund by £2,659, and in the case of the other receipts shown in the accounts of Joint Boards a sum of £3,770 has been deducted. In harbour taxation the receipts on page 26 have been reduced by £15,438 pilotage dues, and the other receipts by £11,062.

LOCAL GOVERNMENT BOARD,

DUBLIN, 4th April, 1919.

DUBLIN CASTLE,

9th April, 1919.

SIR,

I have to acknowledge the receipt of your letter of the 7th instant, forwarding, for submission to His Excellency the Lord Lieutenant, the Returns of Local Taxation in Ireland for the year 1917-1918.

I am,

Sir,

Your obedient Servant,

J. J. TAYLOR.

THE SECRETARY,

LOCAL GOVERNMENT BOARD,

DUBLIN.